

No.2268

AMARAVATI, MONDAY, NOVEMBER 20, 2023

G.2291

NOTIFICATIONS BY GOVERNMENT

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GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Commercial Taxes Department - Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam – Preliminary Enquiry, report received – Disciplinary proceedings initiated under Rule 20 of Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1991 – Article of Charges – Issued.

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REVENUE (VIG.VI) DEPARTMENT

G.O.Rt.No.239

Dated: 09-03-2023

Read the following:-

1. Factual note dt.08.12.2022 submitted by the Joint Commissioner (ST) Visakhapatnam on the Website [www/vsp-apgst.org](http://www/vsp-apgst.org) developed by Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam
2. Preliminary Inquiry Report, dt.14.02.2023 of the Commissioner, (ST) & Inquiry Officer.

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The Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District has proposed to hold an enquiry against Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam in accordance with the procedure laid down under Rule-20 of the Andhra Pradesh Civil Services, (CCA), Rules, 1991.

2. The substance of the imputations of misconduct or misbehavior in respect of which the inquiry is proposed to be held is set out in the enclosed statement of articles of charges (Annexure-I). A statement of imputations of misbehavior in support of the Article is enclosed in Annexure-II. A list of documents by which, and a list of witness by whom, the articles of charges are proposed to be sustained are also enclosed in Annexure-III & IV.

3. Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam is directed to submit within 10 days of the receipt of this order, a written statement of his defense.

4. Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam is informed that an inquiry will be held only in respect of those articles of charges as are not admitted. He should, therefore, specifically admit or deny each article of charge.

(p.t.o)

5. Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam is further informed that if he does not submit his written statement of defense on or before the date specified in para-3 above further action will be processed based on the material available.

6. Attention of Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam is invited to Rule-24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964, under which no Government servant shall bring or attempt to bring any political or outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government. If any representation is received on his behalf from another person in respect of any matter dealt with in these proceedings it will be presumed that Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam is aware of such a representation and that it has been made at his instance and action will be taken against him for violation of Rule-24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964.

7. The receipt of the Memorandum shall be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. Gulzar  
Secretary to Government

To  
Sri N.Srinivasa Rao,  
the then Joint Commissioner (ST), Visakhapatnam and  
presently working as State Representative before  
A.P. V.A.T. Appellate Tribunal, Visakhapatnam  
through the Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District.

Copy to  
The Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District.

//FORWARDED::BY ORDER//

K. S. Sreenu  
SECTION OFFICER

(Contd. page.3)



**ANNEXURE-I**

Statement of articles of charge framed against Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam.

**Article-I:-**

That the said Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam while working as Joint Commissioner of erstwhile Visakhapatnam division during the period from 20.09.2019 to 18.07.2022 had developed a private website in the domain name as www.vsp.apgst.org on a platform which is not official and also a platform parallel to the Government Portal as provided under Section -146 of APGST Act, 2017 and ran the administration parallel to the Official Portal and thereby exhibited a lack of integrity discipline and sense of propriety and thus contravening the provisions of Rule 3 of AP CS (Conduct Rules), 1964.

**Article-II:-**

That the said Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam while working as Joint Commissioner of erstwhile Visakhapatnam division during the period from 20.09.2019 to 18.07.2022 developed website parallel to GST Portal and obtained business information in the name of basic Information report which is part of the parallel web site to take up nefarious operations in the name of Inspections and Audit and issued manual authorizations in 99 cases thereby violated the SOP on enforcement activities and thus contravening the provisions of Rule 3 of AP CS (Conduct Rules), 1964.

**Article-III:-**

That the said Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam while working as Joint Commissioner of erstwhile Visakhapatnam division during the period from 20.09.2019 to 18.07.2022 and issued 417 cases of audits and inspections using the parallel website with no record of action taken in 268 cases and thereby exhibited a lack of integrity discipline and sense of propriety and thus contravening the provisions of Rule 3 of AP CS (Conduct Rules), 1964.

//FORWARDED::BY ORDER//

  
SECTION OFFICER

(p.t.o)

ANNEXURE-II

Statement of Imputation of mis-conduct in support of Article of Charges framed against Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam

Bases of the Charge:-

It was reported by the Joint Commissioner (ST) Visakhapatnam Division on dt.08.12.2022 stating that a website [www.vsp.apgst.org](http://www.vsp.apgst.org) was developed by the former Joint Commissioner (ST) which is not a official website but, some official transactions have taken place through that unauthorized website. In pursuance of the said report an inquiry was ordered and the Commissioner (ST) on conducting inquiries have submitted a report on 14.02.2023 which revealed that the said unofficial website [www.vsp.apgst.org](http://www.vsp.apgst.org) was admittedly developed by Sri N.Srinivasa Rao, the then Joint Commissioner (ST) Visakhapatnam who worked during the period from 20.09.2019 to 18.07.2022. It was also admittedly stated that the said website was developed over a period of 6 months and the expenses Rs.1.30 lakhs was borne by him and there was no sanction from the Government. It was also admittedly stated that each proper officer was provided login credentials use the website for submission of Basic Information Reports (BIR) which will directly reach the g-mail of Joint Commissioner (ST).

BIR was specifically meant to submit information by respective Inspecting Officers (Proper Officers) so that necessary authorization for taking up inspections under Sections-67 or 71 of GST Act, 2017 to be taken up or not.

But, in the present website which was developed unauthorized, there is no record on the requests received and the authorisation granted and the requests rejected or no authorization was granted with reasons. This aspect is leading to suspicion and doubting the integrity of the officer who ran the website parallel to the official website enabling the enforcement activity at his will or on accepting illicit considerations.

It is observed that there are three ways to communication available to Proper Officers for getting authorizations to initiate enforcement actions i.e., 1) Through [www.vsp.apgst.org](http://www.vsp.apgst.org) website (BIR) 2) Through Manual proposals and 3) Through GSTN BO Portal. The use of private website and manual proposals are not officially authorized. Therefore, it is not clear how these options were used and how fair and impartial on deciding such proposals.

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efore, it is a clear violation to the common portal provided under  
on-146 of APGST Act, 2017 and thereby creating a parallel website  
at of the Government Portal is not only exhibition of excessive  
rs but also an action to defraud the Government exchequer in the  
of penalties and tax. Therefore, **Sri N.Srinivasa Rao, the then  
t Commissioner (ST), Visakhapatnam and presently working as  
Representative before A.P. V.A.T. Appellate Tribunal,  
khapatnam** is held responsible for the lapses on his part which  
at the violation of Rule-3 of A.P.C.S. (Conduct) Rules and thereby  
disciplinary action.

//FORWARDED::BY ORDER//

*K. Sreedh*  
SECTION OFFICER

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ANNEXURE-III

List of documents by which the articles of charge framed against Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam are proposed to be sustained.

1	Factual note dt.08.12.2022 submitted by the Joint Commissioner (ST) Visakhapatnam on the Website <a href="http://www/vsp-apgst.org">www/vsp-apgst.org</a> developed by Sri N. Srinivasa Rao, the then Joint Commissioner (ST).
2	Preliminary Inquiry Report, dt.14.02.2023 of the Commissioner, (ST) & Inquiry Officer.

//FORWARDED::BY ORDER//

  
SECTION OFFICER

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ANNEXURE-IV

List of witnesses by whom the articles of charge framed against Sri N.Srinivasa Rao, the then Joint Commissioner (ST), Visakhapatnam and presently working as State Representative before A.P. V.A.T. Appellate Tribunal, Visakhapatnam are proposed to be sustained.

1. Sri B.Nagarjuna Rao, Present Joint Commissioner (ST), Visakhapatnam-1. .

//FORWARDED::BY ORDER//

  
SECTION OFFICER